

## UNITED STATES DISTRICT COURT

for the

EASTERN District of MICHIGANNORTHERN DivisionALEXANDER R GIFFORD

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

-v-

EBAY, INC.

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

Case No. \_\_\_\_\_

(to be filled in by the Clerk's Office)

Jury Trial: (check one) ☒ Yes ☐ No

## COMPLAINT FOR A CIVIL CASE

## I. The Parties to This Complaint

## A. The Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name

ALEXANDER R. GIFFORD

Street Address

9873 COUNTY ROAD 489

City and County

ATLANTAMONTMORENCY

State and Zip Code

MICHIGAN49709

Telephone Number

231-246-5670

E-mail Address

agiff@mac.com

## B. The Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (if known). Attach additional pages if needed.



Pro Se 1 (Rev. 12/16) Complaint for a Civil Case

## Defendant No. 1

Name EBAY, INC.  
Job or Title (if known) JAMIE LANNONE  
Street Address 2145 HAMILTON AVE.  
City and County SAN JOSE  
State and Zip Code CALIFORNIA 95125  
Telephone Number 1-408-376-7400  
E-mail Address (if known) jlannone@ebay.com

## Defendant No. 2

Name  
Job or Title (if known)  
Street Address  
City and County  
State and Zip Code  
Telephone Number  
E-mail Address (if known)

## Defendant No. 3

Name  
Job or Title (if known)  
Street Address  
City and County  
State and Zip Code  
Telephone Number  
E-mail Address (if known)

## Defendant No. 4

Name  
Job or Title (if known)  
Street Address  
City and County  
State and Zip Code  
Telephone Number  
E-mail Address (if known)



**II. Basis for Jurisdiction**

Federal courts are courts of limited jurisdiction (limited power). Generally, only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case arising under the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one State sues a citizen of another State or nation and the amount at stake is more than \$75,000 is a diversity of citizenship case. In a diversity of citizenship case, no defendant may be a citizen of the same State as any plaintiff.

What is the basis for federal court jurisdiction? *(check all that apply)*



Federal question



Diversity of citizenship

Fill out the paragraphs in this section that apply to this case.

**A. If the Basis for Jurisdiction Is a Federal Question**

List the specific federal statutes, federal treaties, and/or provisions of the United States Constitution that are at issue in this case.

DOUBLE TAXATION

**B. If the Basis for Jurisdiction Is Diversity of Citizenship****1. The Plaintiff(s)****a. If the plaintiff is an individual**

The plaintiff, *(name)* \_\_\_\_\_, is a citizen of the  
State of *(name)* \_\_\_\_\_.

**b. If the plaintiff is a corporation**

The plaintiff, *(name)* \_\_\_\_\_, is incorporated  
under the laws of the State of *(name)* \_\_\_\_\_,  
and has its principal place of business in the State of *(name)* \_\_\_\_\_.

*(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)*

**2. The Defendant(s)****a. If the defendant is an individual**

The defendant, *(name)* \_\_\_\_\_, is a citizen of  
the State of *(name)* \_\_\_\_\_. Or is a citizen of  
*(foreign nation)* \_\_\_\_\_.



b. If the defendant is a corporation

The defendant, (name) \_\_\_\_\_, is incorporated under the laws of the State of (name) \_\_\_\_\_, and has its principal place of business in the State of (name) \_\_\_\_\_.  
Or is incorporated under the laws of (foreign nation) \_\_\_\_\_, and has its principal place of business in (name) \_\_\_\_\_.

*(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)*

3. The Amount in Controversy

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is more than \$75,000, not counting interest and costs of court, because *(explain)*:

### III. Statement of Claim

Write a short and plain statement of the claim. Do not make legal arguments. State as briefly as possible the facts showing that each plaintiff is entitled to the damages or other relief sought. State how each defendant was involved and what each defendant did that caused the plaintiff harm or violated the plaintiff's rights, including the dates and places of that involvement or conduct. If more than one claim is asserted, number each claim and write a short and plain statement of each claim in a separate paragraph. Attach additional pages if needed.

PLEASE SEE ATTACHED SHEET

### IV. Relief

State briefly and precisely what damages or other relief the plaintiff asks the court to order. Do not make legal arguments. Include any basis for claiming that the wrongs alleged are continuing at the present time. Include the amounts of any actual damages claimed for the acts alleged and the basis for these amounts. Include any punitive or exemplary damages claimed, the amounts, and the reasons you claim you are entitled to actual or punitive money damages.

RETURN OF ALL FUNDS COLLECTED BY EBAY, INC.  
ON USED GOODS THROUGH DOUBLE TAXATION.



**V. Certification and Closing**

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

**A. For Parties Without an Attorney**

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 3/17/21

Signature of Plaintiff

Printed Name of Plaintiff

Alexander R Gifford  
ALEXANDER R GIFFORD

**B. For Attorneys**

Date of signing: \_\_\_\_\_

Signature of Attorney

Printed Name of Attorney

Bar Number

Name of Law Firm

Street Address

State and Zip Code

Telephone Number

E-mail Address

### **Statement of Claim**

The argument is that once you have purchased something legally at retail, which would include a sales tax, it is then yours to do with what you choose. The imposition of taxes again on the same asset at two different points of time would actually be the definition of double taxation. EBay, Inc. is collecting taxes on used assets which at the original point of sale a tax was collected, hence, the causation of this lawsuit. In most cases this tax lower boundary of profit is negligible and the profit is not big enough to have a tax imposed on it. An EBay fee, a transaction fee, a sales tax, and then increased shipping costs makes the argument that something is awry and needs correction. Attempting to make up deficits through a taxation without adequate representation starts to sound like a constitutional crisis.